



# Alternative Fuel Credit

15-30-164, MCA

**MONTANA**  
AFCR  
Rev. 8-04

Name \_\_\_\_\_ Social Security Number \_\_\_\_\_  
FEIN \_\_\_\_\_

A credit is allowed to an individual, corporation, partnership or small business corporation for equipment and labor costs incurred during the tax year to convert a motor vehicle licensed in Montana to operate on alternative fuel.

Alternative fuels are defined as natural gas, liquefied petroleum gas, liquefied natural gas, hydrogen, electricity or any other fuel if at least 85% (.85) of the fuel is methanol, ethanol or other alcohol, ether, or any combination of these.

This credit cannot exceed the taxpayer's income tax liability and it cannot be carried back or carried forward. Alternative fuel credits earned by partnerships and small business corporations must be allocated to the partners or shareholders using the same proportion used to allocate income or loss from the partnership or small business corporation.

Complete this form to calculate your credit. You must complete a separate form for each vehicle converted.

Year and make of vehicle \_\_\_\_\_

Date conversion completed \_\_\_\_\_

Gross vehicle weight \_\_\_\_\_

Alternative fuel type \_\_\_\_\_

1. Cost of conversion ..... 1. \_\_\_\_\_

2. Enter 50% (.50) of line 1 ..... 2. \_\_\_\_\_

3. If gross vehicle weight is 10,000 pounds or less, enter \$500;  
If gross vehicle weight is more than 10,000 pounds, enter \$1,000 ..... 3. \_\_\_\_\_

4. Enter the smaller of line 2 or line 3. This is your allowable credit for this vehicle .... 4. \_\_\_\_\_

5. Add the amounts on line 4 from each AFCR Form.  
This is your allowable credit. Enter this amount on Form 2A, Schedule II for individuals or Form CLT-4, Schedule C for corporations ..... 5. \_\_\_\_\_

Questions? Please call (406) 444-6900 or TDD (406) 444-2830 for hearing impaired. ☎

**Mail to:**

Montana Department of Revenue  
PO Box 5805  
Helena, MT 59604-5805

**When you file your Montana income tax return electronically you represent that you have retained all documents required as a tax record and that you will provide a copy to the department upon request.**